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February 28, 2007

Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and
Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

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PUBLIC UTILITIES
COMMISSION

Dear Ms. Kikuta:

Subject: Docket No. 05-0315 – HELCO Test Year 2006 Rate Case
HELCO's Information Requests to the CA

In accordance with Order No. 23153 issued on December 21, 2006, attached is Hawaii Electric Light Company, Inc.'s (HELCO) third set of information requests ("IRs") including a compact disc containing the IRs.

HELCO will provide the Commission with copies of the complete set of HELCO IRs along with a compact disc after the last IR is submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Attachment

cc: Sawvel & Associates, Inc.
Utilitech, Inc.
Keahole Defense Coalition
Public Utilities Commission (w/o attachment)